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CENTRAL BOARD:

ITS USE, WORK, AND COST.

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THE CENTRAL BOARD.

To plead for the value of central institutions ought not to be necessary among men whose avowed principle of action is the faith in union—the belief that by substituting, in the busy world of industry, association for isolation and concert for struggle, men may attain to an amount of general wellbeing unknown to the past. For union is impossible without a centre with which the separate parts may be united, and through which they are held together. Association implies the presence of social companions who are drawn and kept together by some common bond. Now, in a union formed for such purposes as the avowed purpose of co-operative union, the uniting bond may, and indeed should, be twofold.

I. *Commercial*.—An institution for carrying on production, and effecting exchange of the articles produced, so as to secure to the producers unbroken employment, full value for their work at the minimum of cost not directly productive, and the greatest attainable degree of benefit, through wise arrangements, for the use of their share of the product.

II. *Moral*.—An institution charged with the duty of keeping alive and diffusing a knowledge of the principles which form the life of the industrial union; and giving to its active members, by advice and instruction—literary, legal, or commercial—the help they may require, that they may be better able to discharge the important work they have to do.

The first of these duties in our actual organisation falls to the commercial institution represented by the Wholesale Societies in England and Scotland, and the Co-operative Insurance Company. The second is assigned to the Central Co-operative Board and the *Co-operative News*.

It is the object of this tract to show how the Central Board has fulfilled in the past, and does fulfil in the present, these duties, and therefore what claim it has on the co-operative body to support it out of the profits of the businesses which, but for co-operative union, they

would not have received. This we propose to do partly by extracts from various newspapers and speeches relating to the Central Board, read or made at different conferences and meetings, in every case, we believe, with the general approval of those who listened to them, and partly by showing how its present funds are actually being used.

1. Extracts from a paper by J. C. Gray, read at a conference at Rishton on March 21, 1885, on "The Advantages to be Gained by Societies becoming Members of the various Institutions in the Co-operative Movement":—

THE CENTRAL CO-OPERATIVE BOARD.

The existence of this institution is my apology for troubling you with this paper. I was informed of the strange and confused ideas existing in the minds of the generality of our store members, in relation to the functions and duties of the various institutions mentioned this afternoon. Some of the mistakes that are made owing to these confused ideas, cause a great amount of trouble, and are such as might be avoided by any careful reader of the *News*, or of the proceedings of Congress. Some people have a vague idea that the Central Co-operative Board is some special department of the Wholesale Society; others think that the Wholesale Society is managed by the Central Board. Mr. Neale is imagined, by many, to be the secretary of the Wholesale Society, whilst numerous societies send subscriptions to the Wholesale for the Congress fund. And so these complications go on, and it is in the hope of doing away with some of these misconceived ideas that I have been asked to write the paper for this conference.

The Central Co-operative Board is formed for the purpose of gathering together the scattered units of co-operation, wherever they may be, and uniting them in a common bond, styled the "Co-operative Union." It has at the present time 679 societies in membership, and the fund necessary for its work is raised by a nominal subscription of 2d. per member on the number of members in each society that joins the Union. It is to be regretted that there are yet many societies outside its ranks who prefer to remain as onlookers, and see the work of co-operation carried on by others. The work of the Central Board is to organise and propagate co-operation throughout the kingdom. This it does by means of conferences and meetings of various kinds, and also by an annual Congress, held at different places fixed on from time to time. The Board consists of fifty-seven members, and they are divided into six sections:—Midland, Northern, North Western, Scottish, Southern, and Western.

Each section conducts its own internal affairs, and reports to the General Board who make an annual report to Congress.

These sections are again sub-divided into various district associations, worked by local secretaries and executive committees, and in this way the entire country is in a state of siege by co-operation.

Now all true co-operative societies, that is, those co-operative in nature as well as in name, must look upon the spread of co-operation outside themselves as something to be aimed at and achieved. They must know that while they assist others to co-operate and form societies, they are at the same time strengthening their own cause and making their own position more durable. If union is good for individuals it must be good for societies, and it is entirely beyond my comprehension why so many of our societies ignore this rule in relation to the various institutions of our movement, when at the same time they preach up the union of individuals to their store members.

It is difficult to imagine where we should now have been had there been no common bond or union of some kind or other between the various societies. Each society would have been working for its own ends only, and, lacking the advice and sympathy of a kindred spirit, many that are now prosperous societies would have dwindled away. The Central Board supplies a common meeting ground between all the societies, where they may meet and discuss subjects of vital interest to each. It arranges and classifies statistics and information bearing on the progress of co-operation generally, and thus affords encouragement for existing societies to persevere, and causes new ones to spring into being. It compiles and publishes a mass of co-operative literature which it distributes freely where needed—this portion of its duties, alone, has done much to mould the co-operative thought of the present day. It exercises a watchful care on all matters affecting the interests of societies generally, and gives valuable assistance and advice in times of difficulty.

It is owing to the action of the Central Board and those in connection with it, that many of the legal disabilities that at one time affected societies are now cleared away. This leads me to one of the most valuable advantages to be derived from a connection with the Board, viz., that Mr. E. Vansittart Neale, the General Secretary of the Board, places his eminent legal knowledge at the disposal of all societies who care to join the Union. Of Mr. Neale's qualifications for this special kind of work I need not add one word, as no doubt many societies here represented have long since found out their great value. I may say, however, that this branch of the work is continually increasing, and the societies receive annually in this manner services that must save them in cost an amount nearly equal to the revenue of the Board. Such is in some measure the work, and such the functions of the Central Co-operative Board, and the various institutions we have had under consideration. I hope the discussion may assist in clearing up many misconceptions, and that it will prove clearly to all societies that there are "advantages to be obtained by societies becoming members of the various institutions in the co-operative movement."

2. Extracts, with some slight additions and revisions, from a paper on "The Advantages of Co-operative Societies being Members of

the Central Board," by Mr. H. Ashworth, read at a conference at Rawtenstall on May 2, 1885:—

The Central Board, or Co-operative Union, seems to have evolved out of a kind of co-operative conference committee of members of different societies in the neighbourhood of Manchester, who had acted for several years prior to 1870 as a sort of co-operative centre, to whose action (Mr. Neale tells us), assisted by that of various legal friends in London, the legal privileges now enjoyed by co-operative societies are principally due. As time went on, and the necessities of the time presented themselves to the Congress held each year, the whole of Great Britain was divided into sections, which are called the Scottish, Northern, North-Western, Midland, Southern, and Western Sections, assigning to each section a definite district and number of members, and placing the local management of each district in the hands of the members of that section, who shall alone be responsible for its acts. I have no doubt the wisdom of the co-operators of that time has been admitted and endorsed by a greater proportion of co-operators up to the present, in arranging that the principles and affairs of our movement shall be watched over and legislated for.

The support and maintenance of this institution is only carrying out in a higher degree the principle of combination as commenced by the pioneers of our movement. Anyone reading Mr. Holyoake's History of the Rochdale Pioneers will be convinced that the working classes had at that time grievances of which we have now no conception; and in order to improve their condition, determined to combine to distribute their own articles of consumption, out of which has sprung the system of distributive co-operation as known to-day. The dimensions of the trade which is done by this system are so vast, and the interest now so great, that we require a combined body, elected from amongst ourselves, men who thoroughly know the co-operative ideas, untrammelled with the immediate business in which we are engaged, so that they may devote their time to directing our steps from time to time, and pointing out to us our shortcomings and imperfections as they see them.

That a necessity for a body to watch over the interests of co-operation was recognised early in the movement is apparent by the co-operators appointing a committee called the Conference Committee, out of which the Central Board has risen, which, combined, have done so much in obtaining the legal privileges which we enjoy to-day; and, if the necessity existed then, when the trade of co-operative societies in the United Kingdom was £8,200,000 in 1870, the necessity is far more shown when I state that the trade done by co-operative societies in 1882, as shown by the "Wholesale Annual," is £26,595,000.

This business has been won by the superior way of consumers distributing their own necessities of life from the ordinary competitive traders, and has resulted in a net profit of £2,107,000 for the year 1883.

Now, I venture to say that there never was a time in the history of co-operative societies when there was more need for a thoroughly

organised body to watch over and superintend the movement than the present. The trade has been won from the old class of tradesmen with old-fashioned ideas, and now we have a new class to contend with, young and vigorous, who are taking hold of our weapons, of ready cash, and who seem to leave no stone unturned in order to show the public and our members that to trade with them is more to their own interest; and, to a certain extent, they seem able to win back some of the trade we have won from their predecessors. While we, as individual stores, have our duty to perform in counteracting the plausible statements and designs of our competitors, we must support the Central Board in its endeavours to educate the public, and our members in particular.

That the Central Board deserves the support of co-operators is shown by the work it has already accomplished. The greater part of the legal advantages now enjoyed by co-operators originated in the action of the Central Board and the Central Committee which it succeeded.

1. The right to deal with the public instead of their own members only.
2. The incorporation of the societies, by which they have acquired the right of holding in their own name lands or buildings and property generally, and of suing and being sued in their own names, instead of being driven to employ trustees.

3. The power to hold £200 instead of £100 by individual members of our societies.

4. The limitation of the liability of members for the debts of the society to the sum unpaid upon the shares standing to their credit.

5. The exemption of societies from charge to income-tax on the profits of their business, under the condition that the number of their shares shall not be limited, so as to convert them into bodies of persons who endeavour to enrich themselves by other people's trade or work, and without interfering with the liability of any individual member who may be liable to pay the tax upon his own share of profit; an exemption which the advantages may be measured from the report published by the Board, that before this exemption was obtained, the Rochdale Co-operative Society had paid nearly £300, and the Bacup Society nearly £700 for income tax.

6. The authorising one registered society to hold shares in its own corporate name to any amount in the capital of another registered society. The existence of the Wholesale, the Co-operative Insurance Company, the Newspaper Society, and the Co-operative Printing Society, is due in a very great measure to this power.

7. The extension of the power of members of societies to bequeath shares, by nomination in a book, without the formality of a will or the necessity of appointing executors, first from £30 to £50, and now to £100, by the Provident Nominations and Small Intestacies Act, 1883, which also makes this power apply to loans and deposits as well as to shares.

8. The Industrial and Provident Societies Act, 1871, which enables societies to hold and deal with land freely.

9. The Industrial and Provident Societies Act, 1876, which conso

into one Act the laws relating to these societies, and, among many smaller advantages too numerous to be mentioned in detail, gave them the right of carrying on banking business whenever they offer to the depositors the security of transferable share capital.

This enumeration brings down to a recent date the work of legislation for co-operative societies, nearly all of which has been superintended by the Central Board, through its respected secretary, E. V. Neale, Esq.

II. Then comes the educational work of the Board. The pamphlets and tracts advertised in the *News* every week, written by writers of no mean order, and sold at prices simply nominal; which indeed, if a society or person cannot afford to purchase, upon undertaking to distribute them judiciously, will be supplied gratis. The Manual on Book-keeping Suited to Co-operative Societies. The Manual on Auditing, for the use of auditors, copies of which have been sent free to societies in the Union. The Co-operative Directory. The Model Pass Book. The Industrial and Provident Societies' Act, 1876. The Co-operative Directory. The Manual for Co-operators, edited by His Honour Judge Hughes and the present General Secretary, which presents co-operative action as part of a great process of social evolution in connection with the religious history of mankind. Two sets of Model Rules for Distributive and Productive Societies, drawn up in a form which enables societies to use them without being at the expense of reprinting them. Lastly, the Annual Congress Report; containing the reports of the Congresses, for which the Central Board has to make all necessary arrangements. Events so important to our present and future welfare, that they would of themselves suffice to warrant the support asked for it.

I think I have said sufficient to prove that the work of the Board deserves the support of all true co-operators. We are apt to think that our success is due to our own wisdom, tact, and perseverance; but our path has been made smooth, and our position to-day is, in a very great degree, the result of laborious study and determination to remove the disabilities under which societies laboured at the commencement, and which could never have been accomplished by isolated action on the part of individual societies. I am sure that the claims of the Board require only to be set before the members of societies clearly, and they will readily join and contribute to the funds of this excellent portion of the co-operative movement.

Yet this is not all that it does. In addition to the work of the Board stated above, the societies which are members of the Union have the benefit of consulting and obtaining legal advice from the General Secretary upon any subject relating to their business and interest as co-operative associations. That Mr. Neale is competent to give us the best advice on the law of industrial and provident societies is doubted by none. I don't know if there is another person in the whole movement who knows the law relating to co-operative societies so thoroughly; and consequently, knowing it so well as he does, his advice in any special circumstances is specially valuable.

If it could be ascertained how much money has been paid to local solicitors for legal advice, I think the annual subscription that co-operative societies are asked to make would sink into insignificance; for if we go to a solicitor on any matter we may have in hand, we have, as a rule, to pay him for taking him the work; for when he sends in his charges the account is headed somewhat as follows:—"Taking instructions" from Mr. So-and-so, 6s. 8d.

When any of us have any occasion to seek Mr. Neale's advice we are not troubled with a bill of costs; it is all included in the annual amount we contribute to the Board, which, in the aggregate, keeps the machinery of the Central Board, in its propagandist and legal work, constantly moving.

That Mr. Neale has contributed very valuable services, in his capacity as General Secretary, to individual societies is not doubted. I well remember the excitement there was when the Halifax Society was in difficulties some years since, when Mr. Neale propounded a scheme (which was as equitable to the members as under the circumstances it was possible to be) which was accepted by the members, and to-day, I understand, the society is in a very flourishing condition. His services have been called into requisition in other districts by reason of the long season of bad trade, and consequent declension in value of shares in cotton mills; circumstances have arisen which no man could foresee, and over which the present directors of co-operative societies have no control. I believe the preceding committees acted with the best of motives in making these investments, with a view to increase the profits of the society, over which they had control, by taking the small savings of the members, and in an aggregate sum placing them out, which, for the time being, brought them in good returns and swelled their dividends to a larger sum than would otherwise have been the case. The assistance that has been rendered by the legal department of the Central Board in these instances has been very valuable.

Again, in conducting the ordinary business of a society, questions often arise which a committee cannot decide without first obtaining legal opinion on the question then under discussion; while the committee may put their own construction on it, they are not sure that that construction is correct in law, hence the necessity for submitting the various questions that arise to legal authority. I can say that my own society has been saved a lot of money by being connected with the Central Board, besides having the satisfaction of helping on the movement in some little, and I have no doubt that other societies can testify to the same. I think I have said enough to show that the Central Board is no merely ornamental part of the movement.

All these privileges, or nearly all of which, every co-operative society in Great Britain enjoys to-day, or may enjoy by becoming members of the Union. But we must bear in mind that work of this description cannot be carried out without the necessary funds; the smallness of the sum asked from each member is such (viz: 2d. per member per

year) that it seems to me a wonder how so much has been gained at so small a cost to each society.

Some members of a society may say, Why should we contribute to a scheme from which we derive no direct benefit? In answer I point him to the many privileges we have, and of which I emphatically say had it not been for such an institution as the Central Board, and the Conference Committee which preceded it, they could never have been obtained by isolated action on the part of individual co-operative societies; so then the success of co-operation might, nay, probably would, have been much below the standard to which it has attained.

For myself I cannot understand societies who have such faith in combination for distributing and producing articles of daily consumption as the most correct principle, who are practically saying by their action that co-operation is the only thing by which the working classes have to be elevated, and yet withholding that sympathy and support from that part of the movement which is best calculated to extend the principle we have so much faith in. It is very much like saying that we like to see the spread of co-operation, but we do not care to pay anything out of our profits to effect it. If such a spirit had animated our forefathers, we should have still been in the thralldom of private traders, slaves to their devices; and the millions of pounds of profit which have been rescued from them would be something to yet dream of instead of being a reality. Is it then too much to ask those societies which are not yet in union with this excellent movement, to at once join by contributing to its funds; and show by their practical help that they are in earnest in advocating the principle of co-operation, as the panacea for most of the ills that the working classes are heirs to. It may be true that the amount subscribed does not return anything immediately direct but the consciousness of having done one's duty. But although what we subscribe does not return to us directly, we are more than compensated by the thought that our interests are being watched over, and that our representatives on the Central Board are endeavouring to educate the people, and to carry to places where co-operation has not yet been tried the principle of which we are so proud, and which has done so much in distributing equitably the profits that at one time did, and now would, in a large measure, go into the coffers of private traders and middlemen, if our Central Board had not been formed, and our rights and privileges obtained.

3. Extracts from the report of a meeting of the Heckmondwike Co-operative Society:—

There was a large attendance at the 101st quarterly meeting of the Heckmondwike Society, which was held in the society's hall on Saturday, July 4th, 1885; Mr. S. Wood (president) occupying the chair. The society now numbers 5,550 members, and during the past quarter has made a dividend of 2s. 8d. per £ on a turnover of £35,303. After the report had been adopted,

Mr. Atherton Ainsworth moved, and Mr. O. J. Atkinson seconded, "That the society reduce its subscription to the Congress Board from £40 to £10 per annum."

Mr. T. Redfearn observed that, being one of those who did not approve of the resolution, he would like to say a few words in opposition to it. He had expected that either the mover or seconder of the motion would have given the meeting some explanation as to what the Central or Congress Board was, and what were its objects. This, however, they had not done, having contented themselves by simply stating that they had paid £400 during the last ten years, and that they thought £100 would have done. If co-operation had not been propagated, and if this £400 had not been spent, he (the speaker) wanted to know how much would have been lost to the working classes? The Congress Board was a body formed to watch over and protect the interests of co-operative societies. It had done for them a great deal which they could not have done individually, and which would not be done in future if the subscriptions were reduced to the extent proposed by the motion now before the meeting; because subscriptions at the rate of £10 per annum from a society like Heckmondwike would not be sufficient to keep the Board in existence. Therefore, if Heckmondwike reduced their subscription as suggested, and other societies followed suit, it would simply mean the dying out of the Congress Board, and leaving each society to stand on its own legs and fight its own battles with Parliament and the Grocers Association. He would like the mover and seconder, who both belonged to Trades Unions, to tell them how long those Unions would continue, and how much good they would do, if it was left for each individual section to act independently without meeting as a whole body to discuss the questions which affected their interests? By amalgamating they could press their claims with some weight, and obtain what they could never have hoped for by acting individually, as he supposed the mover and seconder intended co-operative societies to do in future. He gave Chambers of Commerce as an illustration. They existed in all parts of the country, but what would they be able to do if they did not associate? It was by combining for the formation of one grand institution for upholding commercial interests that they were able to command the attention of Government and Parliament. If each Chamber had been left to take its own course the measures they had got passed would never have succeeded. The Congress Board was an association of co-operative societies combined, as a whole, to watch over the interests of the different societies; and to destroy such an institution was simply to court their own destruction. The mover had taken a period of ten years, no doubt, in order to strengthen his case by bringing startling figures before the meeting, but the rules stated that every society should subscribe twopence per member per annum, and in accordance with that provision Heckmondwike subscribed £40. What had the Congress Board done for the £400 paid to them during the last ten years? For one thing they had got the law relating to Industrial and Provident Societies so altered

that they were not afraid now of owning any quantity of property. Before the law was altered a society like Heckmondwike could not own above two acres of land, but now it was legal for them to own as much as they could pay for. He looked upon this as a grand achievement. The Board had also been the means of getting the laws so altered that co-operative societies could hold their property in their corporate capacity, instead of being compelled, as was the case a few years ago, to hold it only in the name of trustees. This alteration, which relieved the Heckmondwike Society from the unsatisfactory position of having all the property it possessed vested in the names of three individuals, was of itself worth more money to the members than all they had subscribed to the Board. But it had done something further, which was worth more than all these things put together. The Board had kept co-operative societies free from charge to income tax on their profits. To show the importance of this, he mentioned that during the quarter just ended the Heckmondwike Society had made, including interest, £6,000 profit, on which the income tax would have amounted to £200, so that for the £10 subscribed this quarter the Congress Board had saved the Heckmondwike Society £200. What would it have been for the ten years? On an average it had saved £600 a year, therefore for the ten years it had saved them £6,000. Was such a sum worth saving or not? Some people might say—Should we not have got off it without the Congress Board? He answered, Certainly not. He was sorry to say that a co-operator, who was at present seeking parliamentary honours in a Yorkshire division, had said (in answer to a question put by a grocer, he presumed) that he was in favour of co-operative societies paying income tax. If he had at all considered the subject he could not have answered in that way. Would it be fair for the Heckmondwike Society to be charged with a tax on the profits of their business which had to be paid to their members, of whom more than 5,000 had incomes falling considerably short of the stipulated £150? The grocers' plea was that they should pay it and then apply for it back again; but was it likely that individual members would take the trouble to apply when their share would only be, perhaps, sixpence per annum? Their members would have been paying income tax to-day but for the Central Board, which had been the means of showing how unfair it would be to make this charge upon societies composed principally of working men. There were also other directions in which the Board did a good work. Find him a struggling society which had applied for and had not received assistance. Halifax would have gone wrong but for the action of the Board, who prepared a scheme which was accepted by the members, and by means of which they were now working themselves round; and, instead of five shillings in the £ being lost, he believed every member would receive his full amount if he kept in a few years longer. He saw that only this week a certain society was applying for assistance in consequence of a stronger society threatening to oppose them by opening a branch in their district, and the Board were busily interesting themselves with a view of preventing the two societies from cutting each

other's throats. The Board had been the best safeguard the co-operative movement had ever had; and if, instead of maintaining its efficiency, each society were to work only for its own individual interest, co-operation would not last ten years longer. So long as the Board secured for them beneficent Acts of Parliament, and protected them from the attacks of the Grocers' Association, he thought they ought not to begrudge the £40 per annum, and trusted they would continue to subscribe it.

Mr. Josiah Rhodes, in opposing the motion, said he was much surprised in one sense to find Mr. Ainsworth and Mr. Atkinson taking the step they proposed; for his own part he thought it would be a very unwise step on the part of the co-operative movement anywhere to pass such a resolution as the one proposed. He knew of no course they could take in such a matter which would weaken the movement more, especially with reference to its bearings on public agitations which may arise against co-operation. There were other advantages besides those mentioned by Mr. Redfearn. He remembered that during the short time he was on the committee they were in the habit of getting legal advice from representatives of the Congress Board, and on many occasions they had had the opinion of Mr. Neale and others, which had been of great value, and all this had to come from the contributions they paid to the Board. It might seem unequal that Heckmondwike should pay the full amount while some other societies did not; but would reducing their contribution in any way assist the Board in prevailing upon others to pay their full quota? For that reason, and especially as by far the largest amount of the money was used for propagating useful principles, they ought not to attempt to take the step proposed. He trusted they would continue to pay twopence so long as it was the rule, and then they could ask others to be equally loyal.

Mr. James Crabtree gave it as his opinion that next year was likely to be a very exciting one. The Traders' Association and the general traders, through their organ the *Grocer*, were advocating a scheme for waiting upon every aspirant to a seat in the new House of Commons with a view, in the first place, of influencing their vote against the civil service. If they could succeed in accomplishing that, they would then, undoubtedly, come down upon the co-operative movement and advocate income tax being levied upon them. Every few months some small society or another sought the assistance of the Board, in consequence of a demand being made upon them for income tax—which, were it not for the help the Board could give, they would have to pay. The fact that the smaller societies were at present contributing more freely in proportion than the larger ones was one reason why Heckmondwike should not depart from their first principle and cease to obey the rules. It was not many years since an attempt to interfere seriously with the civil service was very near being successful, but as the result of a deputation from the Board to Mr. Chamberlain, the recommendation of the Board of Trade was withdrawn, and the civil service allowed to go on as at present. It was their duty to protect the civil service, and keep it as a "buffer" between their opponents and the co-operative movement. He trusted that they would

continue to support an institution which had been a great benefit in the past and would be a still greater in the future.

Mr. T. B. Henderson remarked that the rules said each society should contribute at the rate of twopence per member, and, that being the case, to pass the resolution would be a dishonourable act with which he would be sorry to see the name of the Heckmondwike Society connected. He would rather withdraw from the Board altogether.

The President informed the meeting that he had intended saying something against the resolution, but the subject had been so well argued in favour of continuing the subscription that he thought there was no necessity to give additional evidence.

After some further discussion a vote was taken, but only two or three hands were held up in favour of the motion, and the overwhelming defeat was greeted with loud cheers.

APPLICATION OF THE FUNDS OF THE BOARD.

To complete the information as to the Central Board furnished by the extracts above made, we add a statement taken from the last Congress Report of the application of the funds during the year 1884-5.

EXPENSES.

<i>General—</i>	£	s.	d.
(1) Congress	286	3	6
(2) United Board	85	3	4
(3) Conferences	63	9	5
(4) Printing, Publications, Postage, and Advertising.	1008	14	0
(5) Wages and Salaries	683	12	6
(6) Rent, Gas, Water, and Cleaning	96	16	7
(7) Miscellaneous	121	9	0
	2345	8	4
 (8) <i>Sectional—</i>	£	s.	d.
Midland	110	18	0
Northern	100	13	3
North-Western	230	17	1
Scottish	211	13	10
Southern	193	14	5
Western	100	10	8
	948	7	3
	£3293	15	7

It appears by this account that of the expenditure of the Central Board there is used—

		Per cent.
1 (1-2) In the cost of the Congress and of committees	£371 6 10	or 11·27
2 (4) In the cost of publications which are generally useful for all societies in the union	1008 14 0	„ 30·63
3 (3-8) In the cost of special propaganda in the different sections	1011 16 8	„ 30·70
4 (5-6) In the Central Office	780 9 1	„ 23·70
5 (7) Miscellaneous	121 9 0	„ 3·70

£3293 15 7

The examination of these figures and the preceding statements will, we trust, satisfy the members of co-operative societies generally that the Central Board is an institution which is actively and efficiently at work in watching over the interests and promoting the progress of co-operation generally throughout Great Britain, and is, therefore, justly entitled to the hearty support of all in every part of the country who desire to see co-operative action more generally diffused and more thoroughly applied.





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